



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 2

#### ALCOHOL DUTY

#### CHAPTER 6

#### DENATURED ALCOHOL

### 92 Regulations relating to denatured alcohol

- (1) The Commissioners may, with a view to the protection of the revenue, by regulations make provision—
  - (a) regulating the denaturing of alcoholic products;
  - (b) regulating the supply, storage, removal, sale, delivery, receipt, use, export or shipment as stores of denatured alcohol;
  - (c) permitting alcoholic products to be denatured in a warehouse;
  - (d) permitting dealing wholesale (within the meaning of [section 91](#)) in denatured alcohol of a specified description, in specified circumstances, without an excise licence;
  - (e) regulating the import, receipt, removal, storage and use of alcoholic products for denaturing;
  - (f) regulating the storage and removal of substances to be used in denaturing alcoholic products;
  - (g) about the manner in which account is to be kept of stocks of denatured alcohol in the possession of persons licensed as denaturers under [section 91](#) and of retailers of denatured alcohol.
- (2) Regulations under [this section](#) may, in particular, include provision—
  - (a) for applications and other communications with the Commissioners to be made electronically;

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*Status: This is the original version (as it was originally enacted).*

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- (b) requiring persons licensed as denaturers under [section 91](#) and retailers of denatured alcohol to keep, and make available for inspection, specified records relating to denaturing;
  - (c) conferring powers on an officer of Revenue and Customs to inspect, copy or remove for a reasonable period those records;
  - (d) for the imposition under the regulations of conditions and restrictions (which may include a requirement to give a guarantee or other security).
- (3) In this section, “specified” means specified by or under regulations under this section.